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PROPOSED EXTERNAL RESEARCH PROJECT:  
THE PUBLIC REVENUES OF COMMUNIST CHINA

Scope of the Project

- a) Project is not a translation job but involves abstracting from relevant sources with complete documentation.
- b) It is not intended that the proposed project be exhaustive; however, it is expected to provide as much research and analysis as can be accomplished in about four months work.
- c) Elaboration of the attached outline will take place through close collaboration with the researcher and the responsible branch in ORR. Frequent conferences during the course of the project are contemplated.
- d) The proposed project is not intended as a basic survey, but instead, it is designed to fill certain gaps in coverage under the ORR research program. Specifically, it is directed toward exploitation of additional materials within a restricted topical framework.

Outline of Project

- I Introduction
  - A. Chinese Communist Tax Policy Before 1949
  - B. Chinese fiscal conditions in 1949
- II Chinese Communist Tax Policy Since 1950
  - A. General objectives
  - E. Development of policy
- III Fiscal Administration
  - A. The budget
  - E. Organization and functioning of the Ministry of Finance
  - C. Tax collection at the provincial and local levels
  - E. Evasion, corruption, and the Five-Anti Movement
- IV Taxes on Land ("Public Grain")
  - A. Historical introduction
  - E. "Land reform" and classification of landowners and peasants
  - C. Tax rates and assessment
  - E. Methods of collection
  - E. Probable actual burden on the peasants
- V Revenue from Industry and Commerce
  - A. Revenue from state enterprises
    - 1. Profits
    - 2. Taxes
  - B. Taxes on cooperative enterprises

- C. Taxes on private business
  - 1. Chinese enterprises
  - 2. Foreign enterprises

VI Commodity and Other National Taxes

- A. Commodity excise taxes (salt, tobacco, cotton yarn and cloth, etc.)
- B. Customs duties
- C. Stamp taxes
- D. Other Taxes